

Commitment Items

Name of Agency Contact: Virginia Baumann  
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Link to fees: <http://www.clemson.edu/finance/controller/resources.html>

	Agency Code	Agency Name (or Acronym)	Fund Number	Fund Title	Commitment Item	Commitment Item Title	Enabling Statute or Proviso	Purpose of Fund/Commitment Item	Program or Activity Supported by Revenue	Carry Forward Authority (Statute or Proviso)	Detail of How Revenue is Generated. Fees, Fines, Assessments, Charges, etc. amount(s). Identify who pays the fee, fine charge, etc.	FY 2015-16 Actual Revenue	FY 2016-17 Estimated Revenue	FY 2017-18 Projected Revenue
1	H120	CLEMSON UNIVERSITY	30369000	AFS-HIGHER EDUC DEP	4530030000	MISC REVENUE	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Instruction (Colleges) and Academic Support	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated through student tuition and fees for Fall and Spring Sessions	\$1,881,831	\$4,754,624	\$7,627,418
2	H120	CLEMSON UNIVERSITY	30369000	AFS-HIGHER EDUC DEP	4530030007	MISC REV-DEF REV	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Instruction (Colleges) and Academic Support	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated through student tuition and fees for Fall and Spring Sessions	\$183,846	\$216,938	\$250,031
3	H120	CLEMSON UNIVERSITY	30369000	AFS-HIGHER EDUC DEP	4630090000	GEN FD APPN-DBT SVC	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Scholarships and Fellowships	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated from Agricultural and Perpetual stock held by the State Treasurer	\$9,266	\$9,266	\$9,266
4	H120	CLEMSON UNIVERSITY	30419000	AFS-REVENUE CLEARING	4530030000	MISC REVENUE	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Instruction (Colleges), Research, Public Service, Academic Support, Institutional Support, Student Services, Operation and Maintenance of Plant	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated through student tuition and fees for Fall and Spring Sessions	\$726,254,683	\$857,017,227	\$987,779,771
5	H120	CLEMSON UNIVERSITY	37649000	AFS-MEDICAID AST PMT	4360020000	MEDICAID&CARE REIMB	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Student Services	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Reimbursement from Department of Health and Human Services for Student Medicaid Claims	\$2,428	\$6,615	\$10,803
6	H120	CLEMSON UNIVERSITY	42379000	AFS-SCH&STUD AID-INV	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Scholarships and Fellowships	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated through income from donor-restricted funds to provide scholarships.	\$9,956	\$9,878	\$9,800
7	H120	CLEMSON UNIVERSITY	42389001	AFS-AUX ENTER-UNBD	4530030000	MISC REVENUE	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Auxiliary - Student Housing, Auxiliary - Intercollegiate Athletics, Auxiliary - Food Services, Auxiliary - Bookstore, Auxiliary - Other	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated from sales and services by auxiliary enterprises.	\$60,991,440	\$102,928,902	\$144,866,365
8	H120	CLEMSON UNIVERSITY	42389001	AFS-AUX ENTER-UNBD	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Auxiliary - Student Housing, Auxiliary - Intercollegiate Athletics, Auxiliary - Food Services, Auxiliary - Bookstore, Auxiliary - Other	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Investment income is generated from University auxiliary cash balances.	\$99,854	\$66,171	\$32,488
9	H120	CLEMSON UNIVERSITY	42409000	AFS-LOAN FUNDS-INV	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Instruction (Colleges)	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Investment income is generated from cash balances from loans including Perkins Student Loans	\$22,552	\$22,376	\$22,200
10	H120	CLEMSON UNIVERSITY	42419000	AFS-RESTRICT FD OTH	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Instruction (Colleges), Research and Public Services	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Investment income is generated from external restricted grants and contracts	\$256,578	\$248,082	\$239,586
11	H120	CLEMSON UNIVERSITY	42429000	AFS-ENDOW FUNDS INV	4530030000	MISC REVENUE	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Scholarships and Fellowships	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated from donor-restricted endowments.	(\$3,880,330)	\$0	\$0
12	H120	CLEMSON UNIVERSITY	42429000	AFS-ENDOW FUNDS INV	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Scholarships and Fellowships	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated through income from donor-restricted endowments to provide scholarships.	\$1,307,866	\$1,282,660	\$1,257,455
13	H120	CLEMSON UNIVERSITY	42439000	AFS-CLEM IPTAY-INV	4530030000	MISC REVENUE	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Scholarships and Fellowships, Auxiliary Intercollegiate Athletics	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated from IPTAY Scholarships	(\$2,375,884)	\$0	\$0

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	Agency Code	Agency Name (or Acronym)	Fund Number	Fund Title	Commitment Item	Commitment Item Title	Enabling Statute or Proviso	Purpose of Fund/Commitment Item	Program or Activity Supported by Revenue	Carry Forward Authority (Statute or Proviso)	Detail of How Revenue is Generated. Fees, Fines, Assessments, Charges, etc. amount(s). Identify who pays the fee, fine charge, etc.	FY 2015-16 Actual Revenue	FY 2016-17 Estimated Revenue	FY 2017-18 Projected Revenue
14	H120	CLEMSON UNIVERSITY	42439000	AFS-CLEM IPTAY-INV	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Scholarships and Fellowships, Auxiliary Intercollegiate Athletics	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated through restricted contributions and donations from the general public to provide scholarships and to support the University's athletic program. Use of funds is legally restricted.	\$331,195	\$283,017	\$234,839
15	H120	CLEMSON UNIVERSITY	42F29000	AFS-DIST PR RES UNIV	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Operation and Maintenance of Plant	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Investment income is generated from Infrastructure Bond Proceeds	\$21,769	\$91,593	\$161,417
16	H120	CLEMSON UNIVERSITY	42F29000	AFS-DIST PR RES UNIV	4890010000	BND PROCD DISTRIB	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Operation and Maintenance of Plant	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is collected from Infrastructure Bond Proceeds	\$7,172,979	\$18,955,246	\$30,737,513
17	H120	CLEMSON UNIVERSITY	45079000	AFS-REV BD OP&MAINT	4530030000	MISC REVENUE	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Auxiliary - Student Housing, Auxiliary - Intercollegiate Athletics, Auxiliary - Food Services, Auxiliary - Bookstore, Auxiliary - Other	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated from sales and services by auxiliary enterprises.	\$56,026,142	\$27,000,000	\$20,000,000
18	H120	CLEMSON UNIVERSITY	45079000	AFS-REV BD OP&MAINT	4630030000	ADMISS FEE-DBT SVC	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Auxiliary - Student Housing, Auxiliary - Intercollegiate Athletics, Auxiliary - Food Services, Auxiliary - Bookstore, Auxiliary - Other	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Revenue is generated from auxiliary Debt Service.	(\$5,329,781)	\$0	\$0
19	H120	CLEMSON UNIVERSITY	45079000	AFS-REV BD OP&MAINT	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Auxiliary - Student Housing, Auxiliary - Intercollegiate Athletics, Auxiliary - Food Services, Auxiliary - Bookstore, Auxiliary - Other	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Investment income is generated from University auxiliary cash balances.	\$81,408	\$40,842	\$30,000
20	H120	CLEMSON UNIVERSITY	46159000	AFS-CLEM ASB EXP TST	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Operation and Maintenance of Plant	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Investment income is generated from University Asbestos Expense Trust.	\$0	\$0	\$0
21	H120	CLEMSON UNIVERSITY	47009000	AFS-LOAN FD TMP INV	4300010000	OTHER OPR GRANT-REST	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Instruction (Colleges)	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Reimbursement is collected from Student Loan Refunds	\$2,629,260	\$2,649,012	\$2,668,763
22	H120	CLEMSON UNIVERSITY	47009000	AFS-LOAN FD TMP INV	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Instruction (Colleges)	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Investment income is generated from Student Loan funding	\$6,011	\$10,223	\$14,434
23	H120	CLEMSON UNIVERSITY	47599000	AFS-REVENUE BD IMPR	4660010000	INVEST ERN	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	To collect and retain other funds from sources as described in "How Revenue is Generated"	Operation and Maintenance of Plant	S.C. Code of Laws Section 59-119-20; Statutes at large 2-65-70	Investment income is generated from earnings on Revenue Bonds.	\$209,522	\$149,993	\$90,464

Agency Funds

Cash Balances and Expenditures

Name of Agency Contact: Virginia Baumann

Contact Phone Number: 864-656-2422

Contact E-mail Address: [vbauman@clermson.edu](mailto:vbauman@clermson.edu)

Agency Code	Agency Name (or Acronym)	Fund Number	Fund Title	FY 2015-16 Year End Cash Balance	FY 2015-16 Total Expenditures from Fund	Cash Balance as a % of Expenditures	Describe in detail why the agency needs to carry forward a balance greater than one-sixth (16.5% = 60 days) of the funds identified as total expenditures for the prior fiscal year
1 H120	CLEMSON UNIVERSITY	30369000	AFS-HIGHER EDUC DEP	\$4,367,826	\$3,933,222	111.05%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
2 H120	CLEMSON UNIVERSITY	30419000	AFS-REVENUE CLEARING	\$14,860,366	\$715,762,033	2.08%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
3 H120	CLEMSON UNIVERSITY	37649000	AFS MEDICAID AST PMT	\$3,539	\$0	NA	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
4 H120	CLEMSON UNIVERSITY	42379000	AFS-SCH&STUD AID-INV	\$789,132	\$0	NA	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
5 H120	CLEMSON UNIVERSITY	42389001	AFS-AUX ENTER-UNBD	\$10,055,102	\$59,447,835	16.91%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
6 H120	CLEMSON UNIVERSITY	42409000	AFS-LOAN FUNDS-INV	\$1,787,542	\$0	NA	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
7 H120	CLEMSON UNIVERSITY	42419000	AFS-RESTRICT FD OTH	\$15,993,941	\$5,471,529	292.31%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
8 H120	CLEMSON UNIVERSITY	42429000	AFS-ENDOW FUNDS INV	\$15,088,967	\$18,149,944	83.14%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
9 H120	CLEMSON UNIVERSITY	42439000	AFS-CLEM IPTAY-INV	\$18,627,673	\$12,476,558	149.30%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
10 H120	CLEMSON UNIVERSITY	42F29000	AFS-DIST PR RES UNIV	\$0	\$7,819,270	0.00%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million

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	Agency Code	Agency Name (or Acronym)	Fund Number	Fund Title	FY 2015-16 Year End Cash Balance	FY 2015-16 Total Expenditures from Fund	Cash Balance as a % of Expenditures	Describe in detail why the agency needs to carry forward a balance greater than one-sixth (16.5% = 60 days) of the funds identified as total expenditures for the prior fiscal year
11	H120	CLEMSON UNIVERSITY	45079000	AFS-REV BD OP&MAINT	\$2,817,134	\$49,189,466	5.73%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
12	H120	CLEMSON UNIVERSITY	46159000	AFS-CLEM ASB EXP TST	\$166	\$0	NA	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
13	H120	CLEMSON UNIVERSITY	47009000	AFS-LOAN FD TMP INV	\$0	\$2,703,841	0.00%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million
14	H120	CLEMSON UNIVERSITY	47599000	AFS-REVENUE BD IMPR	\$5,693,153	\$26,293,237	21.65%	Total cash balance of \$128 million across all subfunds totaled only 10.34% of FY16 expenditures. Funding for vendor and payroll disbursements (expenditures) are drawn from various subfunds based on available cash balances. Subfunds are also managed to maximize investment earnings. Accounts Payable at 6/30/16 totaled \$58.6 million, accrued payroll totaled \$19.4 million, unearned revenues totaled \$39.6 million

Not Included above but had Ending Cash Balance in FY16:

3235	\$45,975	\$82,560,183	0%
3243	\$0	\$4,944,444	0%
3393	\$27,511,809	\$134,784,669	20%
3600	\$0	\$57,897	0%
3907	\$821,997	\$102,481,776	1%
4907	\$9,900,364	\$15,616,399	63%

Per FY16 per 13 Trial Balance      \$128,364,686    \$1,241,692,303      10.34%